



Site Level  
Autonomy



Management



Alignment of  
Spending to Goals



Resource  
Equity



Transparency

## Case Study

# Maury County connects school spending to goals

## Key Takeaway

When every dollar can be tied to strategic initiatives, district administrators can start to evaluate the connection between spending and outcomes. By tracking priority-based budgets at the school-level, districts can compare the per-pupil cost of programs across the district and correlate expenditures with student outcomes. Creating a link between finance and academic data increases collaboration and transparency amongst stakeholders and encourages more intentional decision making.

## Challenge

**Maury County Public Schools** took the recommendations from their audit and an ongoing ERP transition as an opportunity to take stock of their accounting structure and reporting practices.

Historically, the district budgeted the majority of dollars centrally, which made school-level monitoring and reporting very difficult. In light of the new ESSA requirement for reporting school-level actual spending, Maury wanted to update their chart of accounts in order to make reporting easier and more accurate. In addition to improving school-level reporting, the district leadership team wanted an easy way to connect the budget to their strategic plan in order to evaluate cost-effectiveness of programs.

## District Highlights

Student Enrollment	12,259
Number of Schools	22
Employees	1,400
State	Tennessee
ERP	Skyward

## Solution

Maury County worked with Allovue to implement a full chart of accounts revision that reallocated 95% of budgeted dollars to schools and embedded their district goals in the account string. The accounting systems now maintains real-time information about spending at locations, within programs, and tied to district goals. Using *Balance Budget*, administrators can easily connect financial plans to district goals.

Coupled with *Balance Manage* to monitor spending throughout the year, budget owners can understand and manage their budget with accuracy in a user-friendly format. In addition, district leaders now have an easy way to filter and analyze spending by goal and correlate dollars with outcomes.

**With *Balance*, Maury County is able to analyze how dollars are spent evaluate the effectiveness of their resources. *Balance* supports strategic budgeting and spending to help districts meet their goals and priorities.**

**SMART Pathways** is a district financial management and strategy rubric with five Pathways and 48 indicators of success designed to move districts to holistic and sustainable financial management practices. When districts work to improve the **alignment of spending to goals** pathway, they strive to clearly articulate outcomes-based goals that are tied to dollars, with the appropriate infrastructure in place to monitor and update resource allocation decisions regularly.

Interested in learning more about the **SMART Pathways**? Let's talk.

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